

**FILED**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

MAR 27 2019

UNITED STATES OF AMERICA )

v. )

TAMMY KEEFER )

a/k/a Tammy Coffman )

Criminal No. 19-91

CLERK U.S. DISTRICT COURT  
WEST, DIST. OF PENNSYLVANIA**INDICTMENT MEMORANDUM**

AND NOW comes the United States of America, by its attorneys, Scott W. Brady, United States Attorney for the Western District of Pennsylvania, and Mary McKeen Houghton, Assistant United States Attorney for said District, and submits this Indictment Memorandum to the Court:

**I. THE INDICTMENT**

A Federal Grand Jury returned a two-count Indictment against the above-named defendant for alleged violations of federal law:

<u>COUNT</u>	<u>OFFENSE/DATE</u>	<u>TITLE/SECTION</u>
1	Tax Evasion From in and around January 2012 Through on or about April 15, 2013	26 U.S.C. § 7201
2	Tax Evasion From in and around January 2013 Through on or about April 15, 2014	26 U.S.C. § 7201

## **II. ELEMENTS OF THE OFFENSES**

### **As to Counts 1 and 2:**

In order for the crime of Tax Evasion, in violation of 26 U.S.C. § 7201 to be established, the government must prove all of the following essential elements beyond a reasonable doubt:

1. That the defendant had a substantial income tax deficiency;
2. That the defendant made an affirmative attempt to evade or defeat the assessment of the income tax; and
3. That the defendant acted willfully.

Third Circuit Model Criminal Jury Instruction 6.26.7201 (Feb 2015).

## **III. PENALTIES**

### **As to Counts 1 and 2: Tax Evasion (26 U.S.C. § 2701):**

The maximum penalties for individuals are:

1. Imprisonment for not more than five (5) years (26 U.S.C. § 7201);
2. A fine of \$250,000 (18 U.S.C § 2571 (b)(3));
3. A term of supervised release of three (3) years (18 U.S.C. § 3583(b)(2));
4. Any or all of the above.

**IV. MANDATORY SPECIAL ASSESSMENT**

A mandatory special assessment of \$100.00 must be imposed at each count upon which the defendant is convicted, pursuant to 18 U.S.C. § 3013.

**V. RESTITUTION**

Restitution is not required in this case.

**VI. FORFEITURE**

Forfeiture is not applicable in this case.

Respectfully submitted,

SCOTT W. BRADY  
United States Attorney

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